

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 3: Property Taxes¹

ARTICLE 2: PETITIONS FOR REASSESSMENT OF STATE-ASSESSED PROPERTY AND PRIVATE RAILROAD CARS

Subarticle 7: Preparing Summaries, Scheduling Hearings, and Distributing Documents

5327. APPEALS DIVISION HEARING SUMMARY OR SUMMARY DECISION.

(a) Except as provided in subdivision (b), the Appeals Division will submit to the Chief of Board Proceedings a Hearing Summary or Summary Decision no later than 10 days before the Board hearing at which the petition is scheduled for hearing or other Board action.

(b) The Chief Counsel, upon a showing of reasonable cause, may grant an extension of a reasonable period of time for the issuance of the Hearing Summary or the Summary Decision. For purposes of this section "reasonable cause" includes, but is not limited to, an appeals conference being held less than 30 days before the hearing at which the petition is scheduled for hearing or other Board action.

(c) If prepared, a Revised Hearing Summary or Revised Summary Decision will be promptly submitted to the Chief of Board Proceedings by the Appeals Division.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651.

Reference: Revenue and Taxation Code sections 741, 747, 11651.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.
28-08; Effective 7-16-08.

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).